T63.115/2: M/12

Monthly Treasury Statement

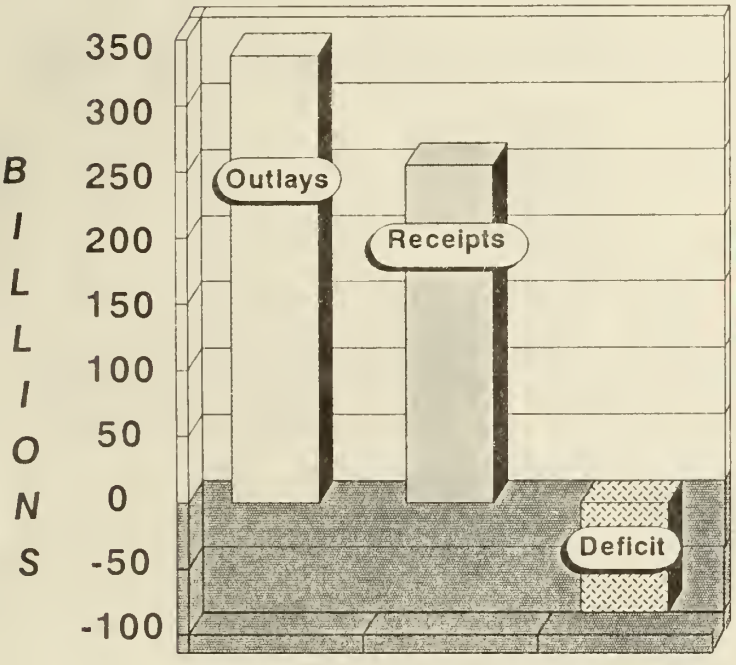
of Receipts and Outlays
of the United States Government

For Fiscal Year 1992 Through **December 31, 1991,** and Other Periods

Highlight

From October 1, 1991, through December 31, 1991, interest on the public debt was $91.2 billion, which is 26.9 percent of Federal outlays.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH DECEMBER 1991



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Contents

Summary, page 2
Receipts, page 6
Outlays, page 7
Means of financing, page 20
Receipts/outlays by month, page 26
Federal trust funds/securities, page 28
Receipts by source/outlays by function, page 29
Explanatory notes, page 30

Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts, revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (–)
FY 1991			
October	76,986	108,270	31,285
November	70,507	118,142	47,635
December	101,900	109,212	7,311
January	100,713	99,023	–1,690
February	67,657	93,834	26,177
March	64,805	105,876	41,071
April	140,380	110,249	–30,131
May	63,560	116,906	53,346
June	103,389	105,849	2,460
July	78,593	119,384	40,791
August	76,426	120,071	43,645
September	109,345	[1]116,176	6,831
Year-to-Date	**1,054,260**	**1,322,990**	**268,730**
FY 1992			
October	78,068	[1]114,042	35,974
November	73,194	[2,3]117,731	44,537
December	103,662	106,306	2,644
Year-to-Date	**254,924**	**338,079**	**83,155**

[1]Includes an adjustment of $2 million for the Department of Interior to increase outlays for September 1991 and correspondiingly decrease outlays for October 1991

[2]Includes an adjustment of –$808 million for the Department of Health and Human Services, except Social Security, to record a reimbursement previously recorded as an outlay.

[3]Includes an adjustment of $121 million for Treasury Tax and Loan Account to correct agency reporting error.

Note: Details may not add to totals due to rounding

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1991)	Budget Estimates Next Fiscal Year (1993)[1]
Total on-budget and off-budget results:					
Total receipts	103,662	254,924	1,145,509	249,393	1,233,252
On-budget receipts	80,172	188,286	832,044	184,615	895,907
Off-budget receipts	23,490	66,638	313,465	64,778	337,345
Total outlays	106,306	338,079	1,493,811	335,624	1,478,909
On-budget outlays	95,607	285,104	1,244,109	280,730	1,215,314
Off-budget outlays	10,699	52,974	249,702	54,894	263,595
Total surplus (+) or deficit (−)	−2,644	−83,155	−348,302	−86,231	−245,657
On-budget surplus (+) or deficit (−)	−15,435	−96,818	−412,065	−96,115	−319,407
Off-budget surplus (+) or deficit (−)	+12,792	+13,664	+63,763	+9,884	+73,750
Total on-budget and off-budget financing	2,644	83,155	348,302	86,231	245,657
Means of financing:					
Borrowing from the public	22,825	89,123	345,198	87,047	246,700
Reduction of operating cash, increase (−)	−24,257	−7,297	. . . . .	7,967	. . . . .
By other means	4,076	1,329	3,104	8,782	−1,043

[1]These figures are based on the Mid-Session Review of the FY 1992 Budget provided by the Office of Management and Budget and released on July 15, 1991.

. . No Transactions.

Note: Details may not add to totals due to rounding

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992

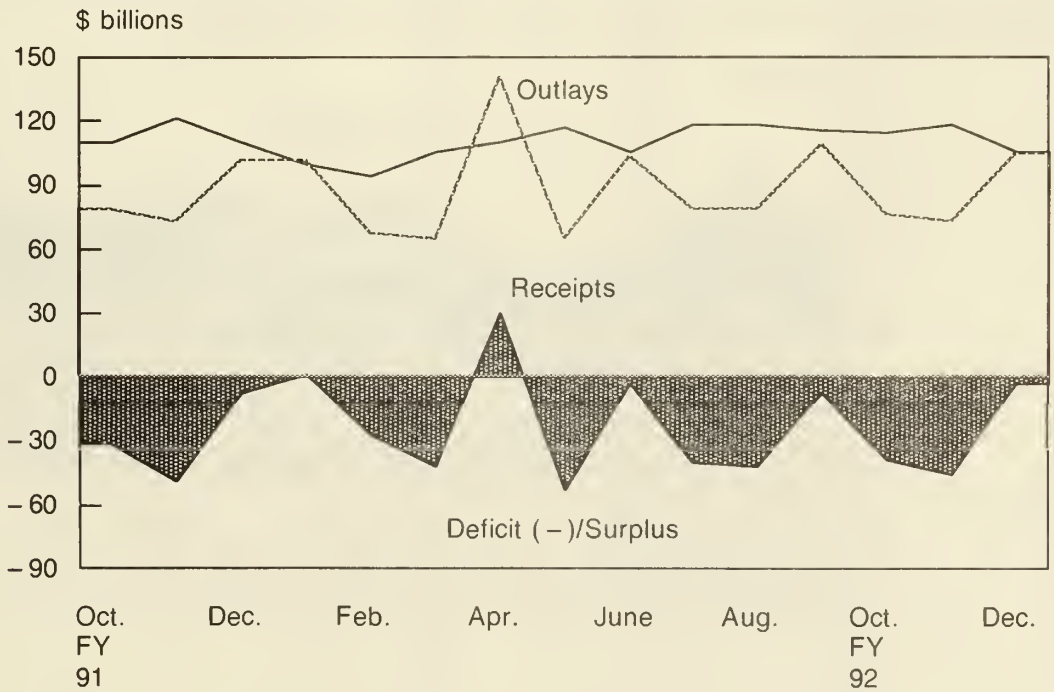

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1991 and 1992

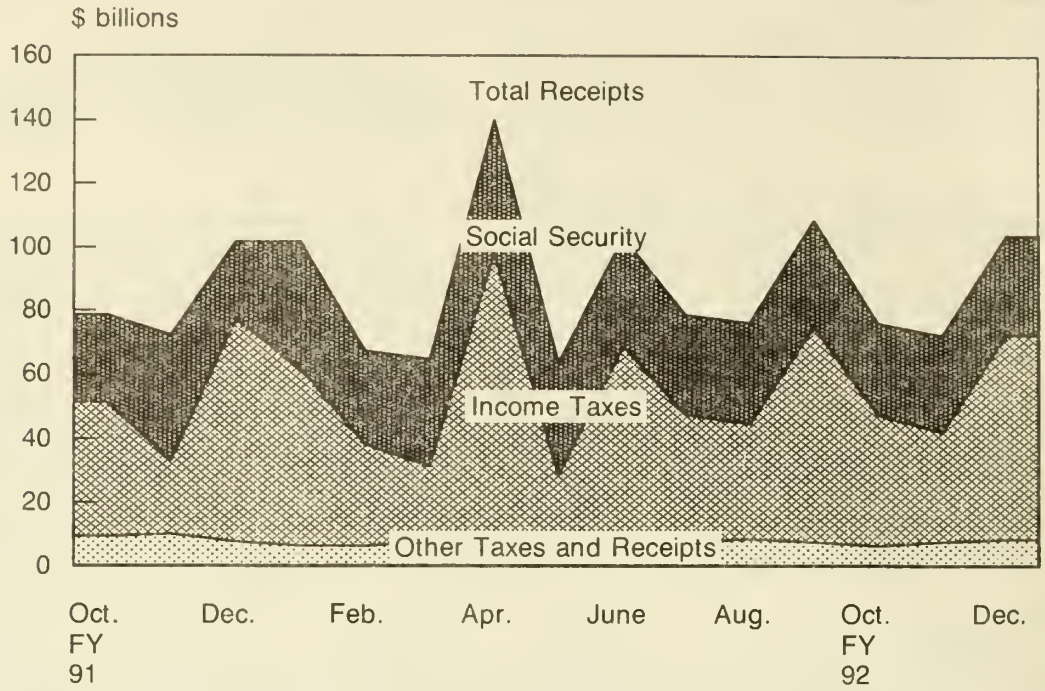

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1991 and 1992

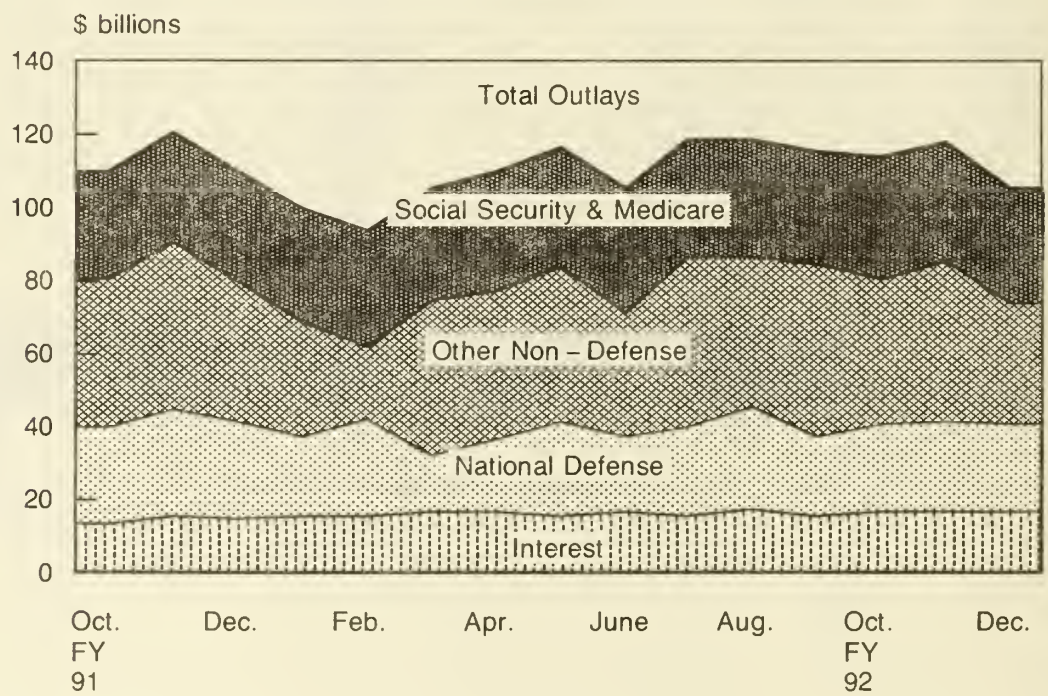

Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	41,722	113,041	114,377	518,238
Corporation income taxes	21,719	24,406	25,432	98,681
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	23,490	66,638	64,778	313,465
Employment taxes and contributions (on-budget)	6,928	19,636	16,493	86,312
Unemployment Insurance	228	3,492	3,397	22,751
Other retirement contributions	350	1,167	1,134	4,627
Excise taxes	3,912	11,752	8,909	46,609
Estate and gift taxes	757	2,663	2,651	12,514
Customs duties	1,405	4,424	4,163	18,716
Miscellaneous receipts	3,151	7,705	8,060	23,594
Total Receipts	**103,662**	**254,924**	**249,393**	**1,145,509**
(On-budget)	**80,172**	**188,286**	**184,615**	**832,044**
(Off-budget)	**23,490**	**66,638**	**64,778**	**313,465**
Budget Outlays				
Legislative Branch	158	614	573	2,999
The Judiciary	161	446	404	2,348
Executive Office of the President	18	51	45	254
Funds Appropriated to the President	946	3,941	5,072	12,067
Department of Agriculture	5,761	18,063	16,645	57,816
Department of Commerce	205	675	843	2,720
Department of Defense—Military	23,094	70,640	74,022	299,310
Department of Defense—Civil	2,262	6,967	6,485	28,034
Department of Education	2,642	7,269	6,702	27,367
Department of Energy	1,393	4,438	3,613	14,897
Department of Health and Human Services, except Social Security	20,728	[2]63,373	49,100	248,622
Department of Health and Human Services, Social Security	22,848	66,759	65,128	280,815
Department of Housing and Urban Development	2,103	6,120	6,036	24,152
Department of the Interior	534	[3]1,801	1,624	6,439
Department of Justice	737	2,781	2,275	10,079
Department of Labor	3,567	7,754	6,659	35,636
Department of State	398	1,361	1,385	4,558
Department of Transportation	2,630	8,226	7,890	31,947
Department of the Treasury:				
Interest on the Public Debt	50,037	91,199	86,748	303,167
Other	−108	[4]−2,173	−5,283	−5,181
Department of Veterans Affairs	2,614	9,700	9,331	33,008
Environmental Protection Agency	579	1,641	1,396	5,896
General Services Administration	−226	282	143	719
National Aeronautics and Space Administration	1,308	3,752	3,902	14,707
Office of Personnel Management	2,999	8,680	8,092	36,807
Small Business Administration	23	209	238	325
Other independent agencies:				
Resolution Trust Corporation	−5,917	−9,452	11,166	97,646
Other	228	8,395	7,797	34,558
Allowances	.....	.....	.....	97
Undistributed offsetting receipts:				
Interest	−32,269	−36,764	−33,519	−77,421
Other	−3,148	−8,671	−8,888	−40,577
Total Outlays	**106,306**	**338,079**	**335,624**	**1,493,811**
(On-budget)	**95,607**	**285,104**	**280,730**	**1,244,109**
(Off-budget)	**10,699**	**52,974**	**54,894**	**249,702**
Surplus (+) or deficit (−)	**−2,644**	**−83,155**	**−86,231**	**−348,302**
(On-budget)	**−15,435**	**−96,818**	**−96,115**	**−412,065**
(Off-budget)	**+12,792**	**+13,664**	**+9,884**	**+63,763**

[1]These figures are based on the Mid-Session Review of the FY 1992 Budget provided by the Office of Management and Budget and released on July 15, 1991

[2]Includes an adjustment of −$808 million to record a reimbursement previously recorded as an outlay

[3]Includes an adjustment of −$2 million to correct an agency reporting error.

[4]Includes an adjustment of $121 million for Treasury Tax and Loan Account to correct agency reporting error.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, December 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	39,943			109,682			109,842		
Presidential Election Campaign Fund	(**)			(**)			1		
Other	2,614			8,082			8,074		
Total—Individual income taxes	**42,557**	**835**	**41,722**	**117,764**	**4,724**	**113,041**	**117,917**	**3,540**	**114,377**
Corporation income taxes	**22,546**	**827**	**21,719**	**28,571**	**4,164**	**24,406**	**29,248**	**3,816**	**25,432**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	21,217	.....	21,217	60,185	.....	60,185	58,507	.....	58,507
Self-Employment Contributions Act taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	5	.....	5	1	.....	1
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	21,217	.....	21,217	60,190	.....	60,190	58,508	.....	58,508
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,273	.....	2,273	6,448	.....	6,448	6,270	.....	6,270
Self-Employment Contributions Act taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	2,273	.....	2,273	6,448	.....	6,448	6,270	.....	6,270
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,651	.....	6,651	18,719	.....	18,719	15,590	.....	15,590
Self-Employment Contributions Act taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	1	.....	1	1	.....	1
Total—FHI trust fund	6,651	.....	6,651	18,720	.....	18,720	15,591	.....	15,591
Railroad retirement accounts:									
Rail industry pension fund	132	1	131	467	1	466	484	(**)	485
Railroad social security equivalent benefit	146	.....	146	450	.....	450	417	.....	417
Total—Employment taxes and contributions	30,418	1	30,418	86,275	1	86,274	81,270	(**)	81,271
Unemployment insurance:									
State taxes deposited in Treasury	191	.....	191	2,540	.....	2,540	2,505	.....	2,505
Federal Unemployment Tax Act taxes	46	9	37	901	21	880	836	22	814
Railroad Unemployment taxes	(**)	.....	(**)	43	(**)	43	50	.....	50
Railroad debt repayment	(**)	.....	(**)	29	.....	29	28	.....	28
Total—Unemployment insurance	237	9	228	3,513	21	3,492	3,419	22	3,397
Other retirement contributions:									
Federal employees retirement—Employee contributions	338	.....	338	1,140	.....	1,140	1,107	.....	1,107
Contributions for non-Federal employees	12	.....	12	27	.....	27	27	.....	27
Total—Other retirement contributions	350	.....	350	1,167	.....	1,167	1,134	.....	1,134
Total—Social insurance taxes and contributions	**31,006**	**10**	**30,996**	**90,955**	**22**	**90,933**	**85,823**	**22**	**85,801**
Excise taxes:									
Miscellaneous excise taxes[1]	2,035	50	1,986	6,021	−125	6,145	4,390	111	4,279
Airport and airway trust fund	402	4	399	1,235	7	1,228	983	.....	983
Highway trust fund	1,466	−8	1,474	4,398	176	4,222	3,587	96	3,491
Black lung disability trust fund	54	.....	54	156	.....	156	156	.....	156
Total—Excise taxes	**3,958**	**45**	**3,912**	**11,810**	**58**	**11,752**	**9,116**	**208**	**8,909**
Estate and gift taxes	**781**	**24**	**757**	**2,735**	**72**	**2,663**	**2,736**	**85**	**2,651**
Customs duties	**1,501**	**96**	**1,405**	**4,642**	**217**	**4,424**	**4,355**	**192**	**4,163**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	2,948	.....	2,948	6,959	.....	6,959	7,252	.....	7,252
All other	203	(**)	203	747	1	746	811	3	808
Total—Miscellaneous receipts	**3,151**	**(**)**	**3,151**	**7,706**	**1**	**7,705**	**8,063**	**3**	**8,060**
Total—Receipts	**105,500**	**1,838**	**103,662**	**264,183**	**9,259**	**254,924**	**257,258**	**7,865**	**249,393**
Total—On-budget	**82,010**	**1,838**	**80,172**	**197,545**	**9,259**	**188,286**	**192,480**	**7,865**	**184,615**
Total—Off-budget	**23,490**	.....	**23,490**	**66,638**	.....	**66,638**	**64,778**	.....	**64,778**

[1]Includes amounts for windfall profits tax pursuant to P L 96-223

... No Transactions

(**) Less than $500,000.

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	38	(**)	38	108	(**)	107	86	(**)	86
House of Representatives	80	(**)	80	201	(**)	200	148	(**)	148
Joint items	6	.....	6	21	.....	21	50	.....	50
Congressional Budget Office	2	.....	2	6	.....	6	6	.....	6
Architect of the Capitol	11	1	10	62	4	58	53	2	51
Library of Congress	19	.....	19	71	.....	71	81	.....	81
Government Printing Office:									
Revolving fund (net)	−41	.....	−41	8	.....	8	23	.....	23
General fund appropriations	6	.....	6	21	.....	21	28	.....	28
General Accounting Office	36	.....	36	109	.....	109	94	.....	94
United States Tax Court	3	.....	3	8	.....	8	7	.....	7
Other Legislative Branch agencies	3	.....	3	9	.....	9	9	.....	9
Proprietary receipts from the public	.....	(**)	(**)	.....	1	−1	.....	1	−1
Intrabudgetary transactions	(**)	.....	(**)	−3	.....	−3	−9	.....	−9
Total—Legislative Branch	**160**	**2**	**158**	**620**	**6**	**614**	**576**	**3**	**573**
The Judiciary:									
Supreme Court of the United States	2	.....	2	9	.....	9	5	.....	5
Courts of appeals, district courts, and other judicial services	158	(**)	158	430	(**)	430	375	.....	375
Other	1	.....	1	7	.....	7	24	.....	24
Total—The Judiciary	**161**	**(**)**	**161**	**446**	**(**)**	**446**	**404**	**.....**	**404**
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	8	.....	8	8	.....	8
Office of Management and Budget	3	.....	3	12	.....	12	12	.....	12
Other	12	.....	12	31	.....	31	24	.....	24
Total—Executive Office of the President	**18**	**.....**	**18**	**51**	**.....**	**51**	**45**	**.....**	**45**
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty Reserve fund	94	101	−8	261	157	104	5,715	2	5,713
Foreign military financing	352	.....	352	1,207	.....	1,207	−1,874	.....	−1,874
Economic support fund	194	.....	194	985	.....	985	1,683	.....	1,683
Military assistance	2	.....	2	6	.....	6	21	.....	21
Peacekeeping Operations	3	.....	3	10	.....	10	(**)	.....	(**)
Other	2	.....	2	8	.....	8	8	.....	8
Proprietary receipts from the public	.....	65	−65	.....	82	−82	.....	31	−31
Total—International Security Assistance	647	167	480	2,478	240	2,238	5,552	33	5,519
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	.....	.....	.....	236	.....	236	.....	.....	.....
International Organizations and Programs	54	.....	54	116	.....	116	53	.....	53
Other	49	.....	49	219	.....	219	212	.....	212
Total—Multilateral assistance	103	.....	103	570	.....	570	265	.....	265
Agency for International Development:									
Functional Development Assistance Program	169	.....	169	385	.....	385	389	.....	389
Sub-Saharan Africa Development Assistance	52	.....	52	113	.....	113	106	.....	106
Operating Expenses	34	.....	34	103	.....	103	94	.....	94
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	68	3	65	165	8	157	63	8	55
Proprietary receipts from the public	.....	46	−46	.....	142	−142	.....	169	−169
Total—Agency for International Development	322	49	273	765	150	615	653	177	476
Peace Corps	14	.....	14	51	.....	51	54	.....	54
Overseas Private Investment Corporation	8	15	−7	14	50	−36	11	40	−29
Other	4	1	3	14	1	13	18	4	14
Total—International Development Assistance	452	65	387	1,414	201	1,214	1,000	221	779

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	−326		−326	−410		−410	−191		−191
Military Sales Programs:									
Special Defense Acquisition Fund	27	34	−7	82	77	6	51	94	−42
Foreign Military Sales Trust Fund	1,232		1,232	3,180		3,180	2,779		2,779
Kuwait Civil Reconstruction Trust Fund	31		31	40		40			
Proprietary receipts from the public		853	−853		2,326	−2,326		3,773	−3,773
Other	(**)		(**)	1	(**)	1	2		2
Total—Funds Appropriated to the President	**2,064**	**1,118**	**946**	**6,784**	**2,843**	**3,941**	**9,193**	**4,121**	**5,072**
Department of Agriculture:									
Agricultural Research Service	53		53	181		181	155		155
Cooperative State Research Service	33		33	101		101	88		88
Extension Service	31		31	92		92	82		82
Foreign Agricultural Service	10		10	31		31	26		26
Foreign Assistance Programs	91		91	135		135	134		134
Agricultural Stabilization and Conservation Service:									
Conservation Programs	24		24	1,662		1,662	1,490		1,490
Other	51		51	142		142	−28		−28
Federal Crop Insurance Corporation	146	120	26	413	213	200	516	248	268
Commodity Credit Corporation:									
Price support and related programs	2,842	376	2,467	6,667	1,138	5,529	6,787	1,182	5,605
National Wool Act Program	(**)		(**)	1		1	7		7
Rural Electrification Administration	500	524	−23	660	783	−123	1,448	1,469	−21
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	26	336	−310	494	709	−215	708	841	−132
Rural housing insurance fund	227	359	−133	1,231	761	470	1,297	641	656
Rural development insurance fund	53	63	−10	289	129	161	330	119	211
Other	2	(**)	2	6	1	5	2	1	1
Salaries and expenses	42		42	152		152	101		101
Rural water and waste disposal grants	18		18	50		50	44		44
Other	7		7	21		21	22		22
Total—Farmers Home Administration	374	759	−384	2,244	1,599	645	2,503	1,601	902
Soil Conservation Service	62		62	210		210	206		206
Animal and Plant Health Inspection Service	32		32	97		97	99		99
Agricultural Marketing Service	64		64	246	4	242	298	1	297
Food Safety and Inspection Service	35		35	120		120	111		111
Food and Nutrition Service:									
Food stamp program	1,993		1,993	5,601		5,601	4,626		4,626
State child nutrition payments	649		649	1,675		1,675	1,402		1,402
Women, infants and children programs	260		260	667		667	561		561
Other	45		45	224		224	106		106
Total—Food and Nutrition Service	2,947		2,947	8,167		8,167	6,695		6,695
Forest Service:									
National Forest system	112		112	379		379	310		310
Forest Service permanent appropriations	106		106	139		139	146		146
Other	92		92	358		358	347		347
Total—Forest Service	310		310	876		876	804		804
Other	39	2	37	121	7	114	99	6	93
Proprietary receipts from the public		105	−105		359	−359		368	−368
Intrabudgetary transactions									
Total—Department of Agriculture	**7,645**	**1,884**	**5,761**	**22,166**	**4,103**	**18,063**	**21,520**	**4,875**	**16,645**

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	17	6	11	45	12	34	64	11	53
Bureau of the Census	12	.....	12	90	.....	90	212	.....	212
Promotion of Industry and Commerce	24	.....	24	72	.....	72	75	.....	75
Science and Technology:									
National Oceanic and Atmospheric Administration	157	7	150	416	9	407	398	2	395
Patent and Trademark Office	7	.....	7	24	.....	24	18	.....	18
National Institute of Standards and Technology	13	.....	13	51	.....	51	53	.....	53
Other	7	.....	7	26	.....	26	21	.....	21
Total—Science and Technology	184	7	177	518	9	509	490	2	487
Other	−3	.....	−3	16	.....	16	30	.....	30
Proprietary receipts from the public	.....	15	−15	.....	44	−44	.....	13	−13
Intrabudgetary transactions	(**)	.....	(**)	−1	.....	−1	−1	.....	−1
Total—Department of Commerce	**234**	**29**	**205**	**740**	**65**	**675**	**870**	**27**	**843**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,439	.....	2,439	8,792	.....	8,792	8,738	.....	8,738
Department of the Navy	2,295	.....	2,295	7,939	.....	7,939	7,770	.....	7,770
Department of the Air Force	1,755	.....	1,755	5,890	.....	5,890	6,203	.....	6,203
Total—Military personnel	6,490	.....	6,490	22,621	.....	22,621	22,711	.....	22,711
Operation and Maintenance:									
Department of the Army	2,034	.....	2,034	7,096	.....	7,096	7,711	.....	7,711
Department of the Navy	2,388	.....	2,388	6,574	.....	6,574	6,799	.....	6,799
Department of the Air Force	2,170	.....	2,170	6,229	.....	6,229	6,666	.....	6,666
Defense Agencies:									
Defense Cooperation Account	−43	1,247	−1,290	−120	3,649	−3,769	−49	4,260	−4,309
Other	438	.....	438	1,951	.....	1,951	2,162	.....	2,162
Total—Operation and Maintenance	6,987	1,247	5,740	21,731	3,649	18,081	23,289	4,260	19,029
Procurement:									
Department of the Army	898	.....	898	3,311	.....	3,311	3,899	.....	3,899
Department of the Navy	3,015	.....	3,015	8,168	.....	8,168	8,737	.....	8,737
Department of the Air Force	2,555	.....	2,555	6,464	.....	6,464	7,488	.....	7,488
Defense agencies	457	.....	457	904	.....	904	638	.....	638
Total—Procurement	6,925	.....	6,925	18,847	.....	18,847	20,762	.....	20,762
Research, Development, Test, and Evaluation:									
Department of the Army	528	.....	528	1,511	.....	1,511	1,299	.....	1,299
Department of the Navy	686	.....	686	1,793	.....	1,793	1,786	.....	1,786
Department of the Air Force	1,103	.....	1,103	3,237	.....	3,237	4,241	.....	4,241
Defense agencies	742	.....	742	1,903	.....	1,903	1,793	.....	1,793
Total—Research, Development, Test, and Evaluation	3,059	.....	3,059	8,444	.....	8,444	9,118	.....	9,118
Military Construction:									
Department of the Army	44	.....	44	167	.....	167	292	.....	292
Department of the Navy	84	.....	84	230	.....	230	285	.....	285
Department of the Air Force	85	.....	85	228	.....	228	246	.....	246
Defense Agencies	135	.....	135	260	.....	260	192	.....	192
Total—Military construction	348	.....	348	885	.....	885	1,015	.....	1,015
Family housing:									
Department of the Army	128	.....	128	336	.....	336	371	.....	371
Department of the Navy	63	.....	63	181	.....	181	178	.....	178
Department of the Air Force	49	.....	49	188	.....	188	229	.....	229
Defense Agencies	4	.....	4	8	.....	8	8	(**)	8
Revolving and Management Funds:									
Department of the Army	43	.....	43	64	.....	64	164	.....	164
Department of the Navy	−6	.....	−6	22	.....	22	66	1	66
Department of the Air Force	2	.....	2	7	.....	7	−30	.....	−30
Defense Agencies	218	.....	218	778	.....	778	−121	(**)	−121
Other:									
Department of the Army	1	−83	84	231	−6	237	582	164	417
Department of the Navy	89	47	42	527	126	401	363	60	303
Department of the Air Force	2	12	−11	31	119	−88	80	159	−79
Defense Agencies	−62	21	−83	−342	30	−372	−6	115	−121
Total—Department of Defense-Military	**24,338**	**1,244**	**23,094**	**74,558**	**3,918**	**70,640**	**78,781**	**4,759**	**74,022**

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	72	.....	72	294	.....	294	336	.....	336
Operation and maintenance, general	118	.....	118	384	.....	384	318	.....	318
Other	77	.....	77	310	.....	310	295	.....	295
Proprietary receipts from the public	.....	7	−7	.....	34	−34	.....	34	−34
Total—Corps of Engineers	266	7	260	988	34	954	948	34	914
Military retirement:									
Payment to military retirement fund	.....	.....	.....	11,169	.....	11,169	10,782	.....	10,782
Retired pay	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Military retirement fund	1,982	.....	1,982	5,937	.....	5,937	5,530	.....	5,530
Intrabudgetary transactions	.....	.....	.....	−11,169	.....	−11,169	−10,782	.....	−10,782
Education benefits	15	.....	15	46	.....	46	23	.....	23
Other	6	(**)	6	34	1	33	20	(**)	19
Proprietary receipts from the public	.....	1	−1	.....	2	−2	.....	2	−2
Total—Department of Defense—Civil	**2,270**	**8**	**2,262**	**7,004**	**37**	**6,967**	**6,521**	**36**	**6,485**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	561	.....	561	1,473	.....	1,473	1,228	.....	1,228
Impact aid	270	.....	270	334	.....	334	365	.....	365
School improvement programs	142	.....	142	428	.....	428	366	.....	366
Chicago Litigation Settlements	4	.....	4	4	.....	4	3	.....	3
Indian Education	4	.....	4	16	.....	16	13	.....	13
Total—Office of Elementary and Secondary Education	981	.....	981	2,254	.....	2,254	1,975	.....	1,975
Office of Bilingual Education and Minority Languages Affairs	15	.....	15	46	.....	46	52	.....	52
Office of Special Education and Rehabilitative Services:									
Special education	244	.....	244	630	.....	630	642	.....	642
Rehabilitation services and disability research	161	.....	161	491	.....	491	451	.....	451
Special institutions for persons with disabilities	9	.....	9	28	.....	28	25	.....	25
Office of Vocational and Adult Education	116	.....	116	267	.....	267	251	.....	251
Office of Postsecondary Education:									
College housing loans	(**)	8	−8	4	27	−24	4	20	−16
Student financial assistance	555	.....	555	1,869	.....	1,869	1,600	.....	1,600
Guaranteed student loans	461	.....	461	1,353	.....	1,353	1,408	.....	1,408
Higher education	37	.....	37	168	.....	168	113	.....	113
Howard University	13	.....	13	46	.....	46	49	.....	49
Other	3	.....	3	(**)	.....	(**)	3	.....	3
Total—Office of Postsecondary Education	1,069	8	1,061	3,439	27	3,412	3,177	20	3,157
Office of Educational Research and Improvement	31	.....	31	81	.....	81	83	.....	83
Departmental Management	29	.....	29	72	.....	72	80	.....	80
Proprietary receipts from the public	.....	5	−5	.....	11	−11	.....	12	−12
Total—Department of Education	**2,655**	**13**	**2,642**	**7,307**	**39**	**7,269**	**6,735**	**33**	**6,702**
Department of Energy:									
Atomic energy defense activities	−434	.....	−434	15	.....	15	2,474	.....	2,474
Energy programs:									
General science and research activities	112	.....	112	336	.....	336	263	.....	263
Energy supply, R and D activities	236	.....	236	785	.....	785	662	.....	662
Uranium supply and enrichment activities	81	.....	81	430	.....	430	408	.....	408
Fossil energy research and development	31	.....	31	103	.....	103	102	.....	102
Energy conservation	36	.....	36	91	.....	91	68	.....	68
Strategic petroleum reserve	17	.....	17	46	.....	46	−63	.....	−63
Nuclear waste disposal fund	27	.....	27	83	.....	83	68	.....	68
Other	1,476	(**)	1,476	3,106	1	3,106	130	1	129
Total—Energy Programs	2,017	(**)	2,016	4,980	1	4,980	1,639	1	1,638
Power Marketing Administration	136	103	33	397	296	101	283	319	−36
Departmental Administration	39	.....	39	114	.....	114	110	.....	110
Proprietary receipts from the public	.....	256	−256	.....	705	−705	.....	521	−521
Intrabudgetary transactions	−4	.....	−4	−66	.....	−66	−51	.....	−51
Total—Department of Energy	**1,753**	**360**	**1,393**	**5,440**	**1,002**	**4,438**	**4,454**	**841**	**3,613**

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	55	(**)	55	174	1	173	156	1	155
Health Resources and Services Administration:									
Public enterprise funds	5	.....	5	11	.....	11	6	.....	6
Health resources and services	165	.....	165	405	.....	405	368	.....	368
Indian Health Service	107	.....	107	380	.....	380	295	.....	295
Centers for Disease Control	54	.....	54	286	.....	286	231	.....	231
National Institutes of Health:									
Cancer Research	219	.....	219	485	.....	485	412	.....	412
Heart, Lung, and Blood Research	112	.....	112	299	.....	299	281	.....	281
Diabetes, Digestive and Kidney Diseases	61	.....	61	170	.....	170	145	.....	145
Neurological Disorders and Stroke	53	.....	53	139	.....	139	123	.....	123
Allergy and Infectious Diseases	103	.....	103	240	.....	240	202	.....	202
General Medical Sciences	64	.....	64	206	.....	206	174	.....	174
Child Health and Human Development	50	.....	50	131	.....	131	115	.....	115
Other research institutes	138	.....	138	328	.....	328	268	.....	268
Research resources	16	.....	16	84	.....	84	89	.....	89
Other	−15	.....	−15	117	.....	117	81	.....	81
Total—National Institutes of Health	802	.....	802	2,199	.....	2,199	1,890	.....	1,890
Alcohol, Drug Abuse, and Mental Health Administration	193	.....	193	629	.....	629	564	.....	564
Agency for Health Care Policy and Research	4	.....	4	26	.....	26	−23	.....	−23
Office of Assistant Secretary for Health	24	.....	24	68	.....	68	59	.....	59
Total—Public Health Service	1,410	(**)	1,409	4,176	1	4,175	3,546	1	3,546
Health Care Financing Administration:									
Grants to States for Medicaid	5,512	.....	5,512	16,475	.....	16,475	11,586	.....	11,586
Payments to health care trust funds	4,987	.....	4,987	11,389	.....	11,389	8,517	.....	8,517
Other	(**)	.....	(**)	16	.....	16	71	.....	71
Federal hospital insurance trust fund:									
Benefit payments	6,319	.....	6,319	18,625	.....	18,625	15,781	.....	15,781
Administrative expenses and construction	88	.....	88	302	.....	302	217	.....	217
Quinquennial transfers to the general fund from FHI	.....	.....	.....	.....	.....	.....	1,100	.....	1,100
Total—FHI trust fund	6,407	.....	6,407	18,926	.....	18,926	17,098	.....	17,098
Federal supplementary medical insurance trust fund:									
Benefit payments	4,250	.....	4,250	12,609	.....	12,609	10,894	.....	10,894
Administrative expenses and construction	131	.....	131	349	.....	349	315	.....	315
Total—FSMI trust fund	4,381	.....	4,381	12,958	.....	12,958	11,209	.....	11,209
Total—Health Care Financing Administration	21,287	.....	21,287	59,765	.....	59,765	48,480	.....	48,480
Social Security Administration:									
Payments to social security trust funds	26	.....	26	1,708	.....	1,708	1,578	.....	1,578
Special benefits for disabled coal miners	68	.....	68	206	.....	206	212	.....	212
Supplemental security income program	1,767	.....	1,767	[1]5,814	.....	5,814	4,763	.....	4,763
Total—Social Security Administration	1,861	.....	1,861	7,728	.....	7,728	6,554	.....	6,554
Family Support Administration:									
Family support payments to States	1,214	.....	1,214	3,608	.....	3,608	3,264	.....	3,264
Low income home energy assistance	146	.....	146	121	.....	121	387	.....	387
Refugee and entrant assistance	8	.....	8	76	.....	76	104	.....	104
Grants to States for special services	29	.....	29	83	.....	83	61	.....	61
Payments to States for family support activities	32	.....	32	108	.....	108	69	.....	69
Interim assistance to States for legalization	34	.....	34	194	.....	194	247	.....	247
Other	1	.....	1	10	.....	10	18	.....	18
Total—Family Support Administration	1,463	.....	1,463	4,199	.....	4,199	4,151	.....	4,151
Human Development Services:									
Social services	152	.....	152	448	.....	448	622	.....	622
Human development services	400	.....	400	950	.....	950	757	.....	757
Payments to states for foster care and adoption assistance	161	.....	161	579	.....	579	387	.....	387
Total—Human Development Services	714	.....	714	1,977	.....	1,977	1,767	.....	1,767
Office of the Secretary	27	.....	27	63	.....	63	62	.....	62
Proprietary receipts from the public	.....	1,046	−1,046	.....	3,145	−3,145	.....	2,954	−2,954
Intrabudgetary transactions:									
Quinquennial transfers to the general fund from FHI, FOASI, and FDI	.....	.....	.....	.....	.....	.....	−3,989	.....	−3,989
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−4,987	.....	−4,987	−11,389	.....	−11,389	−8,517	.....	−8,517

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, Except Social Security	**21,774**	**1,046**	**20,728**	**66,519**	**3,146**	**63,373**	**52,054**	**2,954**	**49,100**
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	20,451	.....	20,451	60,753	.....	60,753	56,478	.....	56,478
Administrative expenses and construction	−18	.....	−18	482	.....	482	436	.....	436
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	418	.....	418
Quinquennial transfers to the general fund from FOASI	.....	.....	.....	.....	.....	.....	2,114	.....	2,114
Total—FOASI trust fund	20,433	.....	20,433	61,235	.....	61,235	59,446	.....	59,446
Federal disability insurance trust fund:									
Benefit payments	2,363	.....	2,363	7,029	.....	7,029	6,243	.....	6,243
Administrative expenses and construction	78	.....	78	202	.....	202	197	.....	197
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	45	.....	45
Quinquennial transfers to the general fund from FDI	.....	.....	.....	.....	.....	.....	775	.....	775
Total—FDI trust fund	2,441	.....	2,441	7,232	.....	7,232	7,260	.....	7,260
Proprietary receipts from the public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions[2]	−26	.....	−26	−1,708	.....	−1,708	−1,578	.....	−1,578
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	**22,848**	**(**)**	**22,848**	**66,759**	**(**)**	**66,759**	**65,128**	**(**)**	**65,128**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	785	457	328	3,014	2,680	334	2,198	1,584	614
Housing for the elderly or handicapped fund	49	55	−6	478	162	315	438	157	281
Other	2	5	−4	7	17	−10	3	18	−14
Rent supplement payments	4	.....	4	14	.....	14	12	.....	12
Homeownership assistance	5	.....	5	19	.....	19	22	.....	22
Rental housing assistance	53	.....	53	161	.....	161	160	.....	160
Rental housing development grants	(**)	.....	(**)	5	.....	5	10	.....	10
Low-rent public housing	76	.....	76	341	.....	341	302	.....	302
Public housing grants	185	.....	185	512	.....	512	436	.....	436
College housing grants	2	.....	2	5	(**)	5	6	.....	6
Lower income housing assistance	889	.....	889	2,651	.....	2,651	2,721	.....	2,721
Section 8 contract renewals	100	.....	100	290	.....	290	11	.....	11
Special purpose grants	(**)	.....	(**)	1	.....	1	.....	.....	.....
Other	1	.....	1	3	.....	3	4	.....	4
Total—Housing Programs	2,151	518	1,634	7,502	2,860	4,642	6,324	1,758	4,566
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	192	.....	192	531	.....	531	459	.....	459
Low-rent public housing—loans and other expenses	8	(**)	8	101	18	83	160	20	141
Total—Public and Indian Housing Programs	200	(**)	200	632	18	614	619	20	599
Government National Mortgage Association:									
Management and liquidating functions fund	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Guarantees of mortgage-backed securities	213	160	53	463	571	−107	474	576	−102
Total—Government National Mortgage Association	213	160	53	463	571	−107	474	577	−103
Community Planning and Development:									
Public enterprise fund	27	8	19	62	27	35	27	27	(**)
Community development grants	267	.....	267	807	.....	807	769	.....	769
Urban development action grants	5	.....	5	15	.....	15	40	.....	40
Rental rehabilitation grants	.....	.....	.....	.....	.....	.....	39	.....	39
Other	9	.....	9	30	.....	30	26	.....	26
Total—Community Planning and Development	308	8	300	915	27	888	902	27	875

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	−21		−21	141		141	95		95
Other	1		1	6		6	4		4
Proprietary receipts from the public		64	−64		64	−64			
Total—Department of Housing and Urban Development	**2,854**	**750**	**2,103**	**9,661**	**3,540**	**6,120**	**8,418**	**2,382**	**6,036**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	28		28	122		122	108		108
Firefighting	16		16	44		44	31		31
Other	11		11	112		112	27		27
Minerals Management Service	49		49	158		158	172		172
Office of Surface Mining Reclamation and Enforcement	46		46	[3]99		99	90		90
Total—Land and minerals management	150		150	535		535	427		427
Water and science:									
Bureau of Reclamation:									
Construction program	22		22	78		78	102		102
Operation and maintenance	17		17	60		60	59		59
Other	52	11	41	149	26	123	149	23	126
Geological Survey	53		53	151		151	134		134
Bureau of Mines	17	4	13	50	8	42	43	7	36
Total—Water and science	162	16	146	488	34	454	487	30	458
Fish and wildlife and parks:									
United States Fish and Wildlife Service	86		86	268		268	220		220
National Park Service	121		121	334		334	253		253
Total—Fish and wildlife and parks	208		208	602		602	473		473
Bureau of Indian Affairs:									
Operation of Indian programs	109		109	218		218	396		396
Indian tribal funds	−2		−2	136		136	122		122
Other	95	(**)	95	119	(**)	118	75	2	73
Total—Bureau of Indian Affairs	202	(**)	202	473	(**)	473	594	2	591
Territorial and International Affairs	22		22	167		167	176		176
Departmental offices	4		4	55		55	29		29
Proprietary receipts from the public		151	−151		424	−424		506	−506
Intrabudgetary transactions	−48		−48	−62		−62	−23		−23
Total—Department of the Interior	**701**	**167**	**534**	**2,259**	**458**	**1,801**	**2,162**	**538**	**1,624**
Department of Justice:									
Legal activities	170		170	1,014		1,014	877		877
Federal Bureau of Investigation	148		148	492		492	426		426
Drug Enforcement Administration	67		67	173		173	165		165
Immigration and Naturalization Service	97		97	309		309	282		282
Federal Prison System	181	6	175	594	18	576	391	16	375
Office of Justice Programs	51		51	197		197	144		144
Other	51		51	109		109	77		77
Proprietary receipts from the public		21	−21		85	−85		67	−67
Intrabudgetary transactions	−1		−1	−4		−4	−6		−6
Total—Department of Justice	**764**	**27**	**737**	**2,884**	**103**	**2,781**	**2,358**	**83**	**2,275**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	289		289	915		915	876		876
Community service employment for older Americans	28		28	92		92	86		86
Federal unemployment benefits and allowances	12		12	45		45	36		36
State unemployment insurance and employment service operations	−9		−9	27		27	10		10
Advances to the unemployment trust fund and other funds				(**)		(**)			
Other	7		7	22		22	21		21

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,800		2,800	6,383		6,383	4,592		4,592
State administrative expenses	260		260	725		725	644		644
Federal administrative expenses	13		13	30		30	30		30
Veterans employment and training	12		12	36		36	37		37
Railroad unemployment insurance	9		9	23		23	21		21
Other	3		3	6		6	6		6
Total—Unemployment trust fund	3,098		3,098	7,203		7,203	5,330		5,330
Total—Employment and Training Administration	3,424		3,424	8,306		8,306	6,359		6,359
Pension Benefit Guaranty Corporation	97	201	−105	206	913	−707	205	147	58
Employment Standards Administration:									
Salaries and expenses	22		22	60		60	50		50
Special benefits	127		127	−195		−195	−178		−178
Black lung disability trust fund	51		51	156		156	150		150
Other	9		9	30		30	29		29
Occupational Safety and Health Administration	27		27	71		71	60		60
Bureau of Labor Statistics	24		24	65		65	53		53
Other	49		49	125		125	106		106
Proprietary receipts from the public		(**)	(**)		1	−1		1	−1
Intrabudgetary transactions	−61		−61	−156		−156	−27		−27
Total—Department of Labor	3,769	201	3,567	8,668	913	7,754	6,807	148	6,659
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	50		50	391		391	525		525
Acquisition and maintenance of buildings abroad	−4		−4	36		36	85		85
Payment to Foreign Service retirement and disability fund				113		113	109		109
Foreign Service retirement and disability fund	30		30	92		92	89		89
Other	8		8	16		16	19		19
Total—Administration of Foreign Affairs	84		84	649		649	826		826
International Organizations and Conferences	214		214	645		645	538		538
Migration and Refugee Assistance	91		91	142		142	89		89
International Narcotics Control	1		1	15		15	24		24
Other	8		8	23		23	16		16
Intrabudgetary transactions	(**)		(**)	−113		−113	−109		−109
Total—Department of State	398		398	1,361		1,361	1,385		1,385
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,143		1,143	3,839		3,839	3,993		3,993
Other	5		5	29		29	33		33
Other programs	13		13	46		46	24		24
Total—Federal Highway Administration	1,162		1,162	3,913		3,913	4,050		4,050
National Highway Traffic Safety Administration	25		25	54		54	58		58
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	(**)		(**)	113		113	157		157
Other	25	(**)	24	70	1	69	22	1	21
Total—Federal Railroad Administration	25	(**)	25	183	1	182	179	1	178

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	134	.....	134	374	.....	374	421	.....	421
Discretionary grants	115	.....	115	302	.....	302	250	.....	250
Other	34	.....	34	117	.....	117	193	.....	193
Federal Aviation Administration:									
Operations	346	.....	346	1,167	.....	1,167	1,091	.....	1,091
Other	(**)	(**)	(**)	(**)	(**)	(**)	(**)	1	−1
Airport and airway trust fund:									
Grants-in-aid for airports	172	.....	172	470	.....	470	405	.....	405
Facilities and equipment	115	.....	115	396	.....	396	273	.....	273
Research, engineering and development	24	.....	24	50	.....	50	38	.....	38
Operations	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Airport and airway trust fund	311	.....	311	916	.....	916	716	.....	716
Total—Federal Aviation Administration	657	(**)	657	2,083	(**)	2,083	1,807	1	1,806
Coast Guard:									
Operating expenses	286	.....	286	696	.....	696	576	.....	576
Acquisition, construction, and improvements	17	.....	17	76	.....	76	52	.....	52
Retired pay	31	.....	31	100	.....	100	98	.....	98
Other	23	(**)	23	47	1	46	30	1	28
Total—Coast Guard	357	(**)	357	919	1	918	756	1	754
Maritime Administration	113	31	82	295	99	196	287	157	129
Other	42	2	40	95	5	90	55	4	51
Proprietary receipts from the public	.....	1	−1	.....	3	−3	.....	2	−2
Total—Department of Transportation	**2,665**	**35**	**2,630**	**8,336**	**110**	**8,226**	**8,056**	**166**	**7,890**
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−324	1	−325	−662	5	−667	−749	6	−755
Other	16	.....	16	46	.....	46	22	.....	22
Financial Management Service:									
Salaries and expenses	20	.....	20	53	.....	53	46	.....	46
Payment to the Resolution Funding Corporation	.....	.....	.....	587	.....	587	326	.....	326
Claims, Judgements, and Relief Acts	−3	.....	−3	346	.....	346	210	.....	210
Other	23	.....	23	56	.....	56	76	.....	76
Total—Financial Management Service	40	.....	40	1,042	.....	1,042	658	.....	658
Federal Financing Bank	560	.....	560	338	.....	338	337	.....	337
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	29	.....	29	81	.....	81	76	.....	76
Internal Revenue collections for Puerto Rico	25	.....	25	60	.....	60	64	.....	64
United States Customs Service	143	.....	143	415	.....	415	456	.....	456
Bureau of Engraving and Printing	−37	.....	−37	−39	.....	−39	7	.....	7
United States Mint	3	.....	3	24	.....	24	20	.....	20
Bureau of the Public Debt	11	.....	11	41	.....	41	47	.....	47
Internal Revenue Service:									
Processing tax returns and assistance	154	.....	154	381	.....	381	477	.....	477
Tax Law Enforcement	299	.....	299	823	.....	823	876	.....	876
Information system	68	.....	68	195	.....	195	27	.....	27
Payment where earned income credit exceeds liability for tax	8	.....	8	43	.....	43	27	.....	27
Refunding internal revenue collections, interest	325	.....	325	989	.....	989	573	.....	573
Other	17	1	16	47	1	46	36	(**)	36
Total—Internal Revenue Service	871	1	870	2,478	1	2,476	2,015	(**)	2,014

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	43	.....	43	122	.....	122	110	....	110
Comptroller of the Currency	25	2	23	71	4	67	74	4	70
Office of Thrift Supervision	21	2	19	74	52	22	58	85	−27
Interest on the public debt:									
Public issues (accrual basis)	17,992	.....	17,992	53,494	.....	53,494	52,448	.....	52,448
Special issues (cash basis)	32,045	.....	32,045	37,704	.....	37,704	34,300	.....	34,300
Total—Interest on the public debt	50,037	.....	50,037	91,199	.....	91,199	86,748	.....	86,748
Other	4	.....	4	9	.....	9	9	.....	9
Proprietary receipts from the public	.....	207	−207	.....	[4]871	−871	.....	1,172	−1,172
Receipts from off-budget Federal entities	.....	.....	.....	.....	.....	.....	463	.....	−463
Intrabudgetary transactions	−1,323	.....	−1,323	−5,340	.....	−5,340	−6,756	.....	−6,756
Total—Department of the Treasury	**50,142**	**213**	**49,929**	**89,959**	**933**	**89,026**	**82,734**	**1,268**	**81,466**
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	104	64	40	377	193	184	575	225	350
Other	67	85	−18	200	190	10	59	136	−78
Compensation and pensions	1,377	.....	1,377	5,267	.....	5,267	5,191	.....	5,191
Readjustment benefits	66	.....	66	218	.....	218	161	.....	161
Post-Vietnam-era veterans education account	12	.....	12	46	.....	46	60	.....	60
Insurance Funds:									
National service life	92	.....	92	285	.....	285	290	.....	290
United States government life	1	.....	1	6	.....	6	7	.....	7
Veterans special life	10	71	−61	25	78	−53	23	75	−52
Other	−10	.....	−10	−18	.....	−18	−15	.....	−15
Total—Veterans Benefits Administration	1,719	220	1,499	6,406	462	5,944	6,352	437	5,915
Veterans Health Services and Research Administration:									
Medical care	1,036	.....	1,036	3,485	.....	3,485	3,159	.....	3,159
Other	194	23	171	298	69	229	131	60	72
Departmental Administration:									
General operating expenses	62	.....	62	240	.....	240	247	.....	247
Construction projects	48	.....	48	159	.....	159	167	.....	167
Other	14	.....	14	27	.....	27	−10	.....	−10
Proprietary receipts from the public:									
National service life	.....	37	−37	.....	104	−104	.....	96	−96
United States government life	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	.....	178	−178	.....	280	−280	.....	112	−112
Intrabudgetary transactions	(**)	.....	(**)	−1	.....	−1	−10	.....	−10
Total—Department of Veterans Affairs	**3,072**	**458**	**2,614**	**10,615**	**914**	**9,700**	**10,036**	**704**	**9,331**
Environmental Protection Agency:									
Salaries and expenses	99	.....	99	333	.....	333	245	.....	245
Abatement, control, and compliance	64	2	62	209	3	206	182	.....	182
Construction grants	298	.....	298	699	.....	699	607	.....	607
Hazardous substance superfund	103	.....	103	352	.....	352	319	.....	319
Other	277	(**)	277	332	1	332	69	3	66
Proprietary receipts from the public	.....	9	−9	.....	32	−32	.....	23	−23
Intrabudgetary transactions	−250	.....	−250	−250	.....	−250	.....	.....	.....
Total—Environmental Protection Agency	**591**	**12**	**579**	**1,676**	**35**	**1,641**	**1,422**	**26**	**1,396**
General Services Administration:									
Real property activities	−274	.....	−274	272	.....	272	174	.....	174
Personal property activities	−12	.....	−12	−42	.....	−42	−81	.....	−81
Information Resources Management Service	42	.....	42	6	.....	6	38	.....	38
Federal property resources activities	1	.....	1	4	.....	4	3	.....	3
General activities	17	.....	17	49	.....	49	41	.....	41
Proprietary receipts from the public	.....	1	−1	.....	7	−7	.....	31	−31
Total—General Services Administration	−225	1	−226	289	7	282	175	31	143

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	553	.....	553	1,609	.....	1,609	1,600	.....	1,600
Space flight, control, and data communications	537	.....	537	1,431	.....	1,431	1,678	.....	1,678
Construction of facilities	40	.....	40	115	.....	115	84	.....	84
Research and program management	177	.....	177	593	.....	593	536	.....	536
Other	1	.....	1	3	.....	3	3	.....	3
Total—National Aeronautics and Space Administration	1,308	.....	1,308	3,752	.....	3,752	3,902	.....	3,902
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	301	.....	301	823	.....	823	818	.....	818
Payment to civil service retirement and disability fund	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Civil service retirement and disability fund	2,674	.....	2,674	8,049	.....	8,049	7,822	.....	7,822
Employees health benefits fund	1,069	1,056	13	3,370	3,309	61	2,896	3,204	−308
Employees life insurance fund	88	98	−10	279	597	−318	271	520	−249
Retired employees health benefits fund	1	1	(**)	2	2	(**)	3	3	(**)
Other	26	.....	26	81	.....	81	21	.....	21
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Other	−5	.....	−5	−15	.....	−15	−12	.....	−12
Total—Office of Personnel Management	4,154	1,155	2,999	12,589	3,,909	8,680	11,820	3,727	8,092
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	78	60	18	263	193	69	246	201	46
Disaster loan fund	16	51	−35	146	125	21	242	150	92
Other	5	1	3	17	5	12	5	5	(**)
Other	37	(**)	37	107	(**)	107	100	(**)	100
Total—Small Business Administration	135	112	23	533	324	209	594	356	238
Other Independent agencies:									
Action	16	.....	16	43	.....	43	40	.....	40
Board for International Broadcasting	21	.....	21	38	.....	38	59	.....	59
Corporation for Public Broadcasting	.....	.....	.....	327	.....	327	299	.....	299
District of Columbia:									
Federal payment	.....	.....	.....	690	.....	690	550	.....	550
Other	−6	.....	−6	(**)	37	−37	2	35	−34
Equal Employment Opportunity Commission	18	.....	18	52	.....	52	48	.....	48
Export-Import Bank of the United States	390	234	157	547	506	41	559	726	−167
Federal Communications Commission	9	3	6	29	8	21	25	10	16
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	752	1,196	−443	[5]6,619	[5]2,805	3,813	2,514	837	1,678
Savings Association Insurance Fund	−2	1	−3	−6	2	−8	32	30	3
FSLIC Resolution Fund	[6]209	218	−9	1,200	513	687	1,932	604	1,329
Federal Emergency Management Agency:									
Public Enterprise Funds	26	25	1	73	92	−20	26	92	−66
Disaster Relief	46	.....	46	94	.....	94	147	.....	147
Salaries and expenses	12	.....	12	41	.....	41	37	.....	37
Emergency management and planning assistance	28	.....	28	73	.....	73	65	.....	65
Emergency food and shelter program	2	.....	2	2	.....	2	1	.....	1
Federal Housing Finance Board	1	1	−1	3	13	−10	2	3	−1
Federal Trade Commission	5	.....	5	19	.....	19	15	.....	15
Interstate Commerce Commission	4	.....	4	12	.....	12	12	.....	12
Legal Services Corporation	47	.....	47	86	.....	86	88	.....	88
National Archives and Records Administration	11	.....	11	25	(**)	25	32	.....	32
National Credit Union Administration.									
Credit union share insurance fund	65	7	58	195	20	175	(**)	10	−9
Central liquidity facility	46	86	−40	166	271	−105	233	209	25
Other	7	(**)	7	9	(**)	9	8	(**)	8

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	13		13	46		46	47		47
National Endowment for the Humanities	9		9	31		31	31		31
National Labor Relations Board	14		14	40		40	37		37
National Science Foundation	165		165	530		530	486		486
Nuclear Regulatory Commission	39	16	23	118	27	92	105	20	85
Panama Canal Commission	38	44	-6	122	125	-2	121	133	-12
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	3,661	[7]4,309	-647	10,842	12,173	-1,331	11,063	10,571	493
Payment to the Postal Service Fund				158		158	156		156
Railroad Retirement Board:									
Federal windfall subsidy	26		26	78		78	80		80
Federal payments to the railroad retirement accounts	(**)		(**)	58		58	-7		-7
Milwaukee railroad restructuring, administration				(**)		(**)	(**)		(**)
Rail Industry Pension Fund:									
Advances from FOASI fund	-84		-84	-252		-252	-240		-240
OASI certifications	84		84	252		252	240		240
Administrative expenses	7		7	16		16	15		15
Interest on refunds and taxes	(**)		(**)	(**)		(**)	(**)		(**)
Supplemental annuity pension fund	227		227	686		686	658		658
Other	(**)		(**)	1		1	1		1
Intrabudgetary Transactions:									
Social security equivalent benefit account	376		376	1,123		1,123	1,074		1,074
Other				-58		-58	7		7
Total—Railroad Retirement Board	636		636	1,905		1,905	1,829		1,829
Resolution Trust Corporation	1,591	7,508	-5,917	9,633	19,085	-9,452	22,807	11,641	11,166
Securities and Exchange Commission	9		9	29		29	41	3	39
Smithsonian Institution	31		31	94		94	95		95
Tennessee Valley Authority	-432	-301	-131	-594	-860	266	2,017	2,099	-82
United States Information Agency	79	(**)	79	224	(**)	224	217	(**)	217
Other	100	3	97	258	10	247	228	23	206
Total—Other Independent agencies	7,660	13,349	-5,689	33,773	34,830	-1,058	46,007	27,045	18,963
Undistributed offsetting receipts:									
Other Interest					(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
Department of Defense—Civil:									
Military retirement fund	-1,329		-1,329	-4,033		-4,033	-3,968		-3,968
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-370		-370	-1,110		-1,110	-1,059		-1,059
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-40		-40	-120		-120	-114		-114
Federal hospital insurance trust fund:									
Federal employer contributions	-179		-179	-537		-537	-471		-471
Department of State:									
Foreign Service retirement and disability fund	-7		-7	-24		-24	-21		-21
Office of Personnel Management:									
Civil Service retirement and disability fund	-776		-776	-2,182		-2,182	-2,201		-2,201
Total—Employer share, employee retirement	-2,700		-2,700	-8,007		-8,007	-7,834		-7,834

Table 5. Outlays of the U.S. Government, December 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	−4		−4			
Department of Defense—Civil:									
Corps of Engineers	(**)		(**)	1		1	2		2
Military retirement fund	35		35	−4,165		−4,165	−3,590		−3,590
Education benefits fund	(**)		(**)	−20		−20	−20		−20
Soldiers' and Airmen's Home permanent fund	−1		−1	(**)		(**)	−4		−4
Other	(**)		(**)	(**)		(**)			
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−10,604		−10,604	−10,709		−10,709	−9,044		−9,044
Federal disability insurance trust fund (OFF-BUDGET)	−488		−488	−514		−514	−509		−509
Federal hospital insurance trust fund	−4,843		−4,843	−4,849		−4,849	−4,308		−4,308
Federal supplementary medical insurance trust fund	−745		−745	−788		−788	−729		−729
Department of Labor:									
Unemployment trust fund	−1,913		−1,913	−1,954		−1,954	−2,175		−2,175
Department of State:									
Foreign Service retirement and disability fund	−251		−251	−252		−252	−233		−233
Department of Transportation:									
Airport and airway trust fund	−628		−628	−630		−630	−630		−630
Oil spill liability trust fund	(**)		(**)	−2		−2	−2		−2
Highway trust fund	−752		−752	−774		−774	−688		−688
Department of Veterans Affairs:									
United States government life insurance fund	−6		−6	−6		−6	−6		−6
National service life insurance fund	−533		−533	−536		−536	−527		−527
Environmental Protection Agency:									
Post-closure liability trust fund									
Other	(**)		(**)	(**)		(**)	1		1
National Aeronautics and Space Administration	(**)		(**)	(**)		(**)	(**)		(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−11,549		−11,549	−11,612		−11,612	−10,802		−10,802
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−44		−44	−208		−208	−227		−227
Other	4		4	9		9	8		8
Total—Interest received by trust funds	−32,318		−32,318	−37,013		−37,013	−33,486		−33,486
Unrealized Discount on trust fund investments	50		50	249		249	−33		−33
Rents and Royalties on the Outer Continental Shelf lands		448	−448		664	−664		1,054	−1,054
Total—Undistributed offsetting receipts	**−34,969**	**448**	**−35,417**	**−44,771**	**664**	**−45,434**	**−41,353**	**1,054**	**−42,407**
Total outlays	**128,937**	**22,631**	**106,306**	**399,977**	**61,898**	**338,079**	**390,800**	**55,176**	**335,624**
Total On-Budget	**113,929**	**18,322**	**95,607**	**334,829**	**49,725**	**285,104**	**325,335**	**44,606**	**280,730**
Total Off-Budget	**15,007**	**4,309**	**10,699**	**65,148**	**12,173**	**52,974**	**65,465**	**10,571**	**54,894**
Total Surplus (+) or Deficit (−)			**−2,644**			**−83,155**			**−86,231**
Total On-Budget			**−15,435**			**−96,818**			**−96,115**
Total Off-Budget			**+12,792**			**+13,664**			**+9,884**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	9,709	11,413
Receipts from off-budget Federal entities	....	463
Intrabudgetary transactions	75,028	72,368
Governmental receipts	3,649	4,260
Total receipts offset against outlays	88,387	88,504

[1]Includes an adjustment of −$808 million to record a reimbursement previously recorded as an outlay.

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3]Includes an adjustment of $2 million to increase outlays for September 1991 and correspondingly decrease outlays for October 1991.

[4]Includes an adjustment of $121 million for Treasury Tax and Loan Account to correct an agency reporting error.

[5]Includes a decrease to gross outlay and a corresponding decrease to applicable receipts.

[6]Includes $159 million for notes issued in lieu of cash payments.

[7]The Postal Service accounting year is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects actual USPS results through 12/14 and estimates for $868 million through 12/31.

No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1991 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	54,335	136,395	131,507	3,650,303	3,732,363	3,786,698
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total public debt securities	54,335	136,395	131,507	3,665,303	3,747,363	3,801,698
Plus premium on public debt securities	−3	−8	37	823	819	815
Less discount on public debt securities	−833	−16	11,075	84,960	85,777	84,944
Total public debt securities net of premium and discount	55,164	136,403	120,468	3,581,168	3,662,407	3,717,571
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−84	955	−911	17,751	18,789	18,705
Total federal securities	55,081	137,357	119,557	3,598,919	3,681,196	3,736,276
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	32,261	49,090	32,511	919,713	936,542	968,803
Less discount of Federal securities held as investments of Government accounts	6	855	.....	7,962	8,812	8,817
Net federal securities held as investments of Government accounts	32,255	48,235	32,511	911,751	927,730	959,986
Total borrowing from the public	22,825	89,123	87,047	2,687,168	2,753,465	2,776,290
Accrued interest payable to the public	6,199	280	−4,166	42,026	36,107	42,306
Allocations of special drawing rights	244	306	147	6,703	6,765	7,008
Deposit funds	377	−89	4,886	8,154	[1]7,688	8,065
Miscellaneous liability accounts (includes checks outstanding etc.)	−3,386	−3,063	−6,630	3,637	3,960	573
Total liability accounts	**26,258**	**86,556**	**81,285**	**2,747,686**	**2,807,984**	**2,834,243**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[2]						
Federal Reserve account	11,380	9,769	1,322	7,928	6,317	17,697
Tax and loan note accounts	12,877	−2,472	−9,289	33,556	18,207	31,085
Balance	24,257	7,297	−7,967	41,484	24,524	48,782
Special drawing rights:						
Total holdings	298	518	323	10,722	10,942	11,240
SDR certificates issued to Federal Reserve Banks	.....	.....	−1,500	−10,018	−10,018	−10,018
Balance	298	518	−1,177	704	924	1,222
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	891	1,119	539	4,813	5,041	5,932
Letter of credit issued to IMF	218	−18	4	−15,045	−15,281	−15,063
Dollar deposits with the IMF	(**)	−4	1	−60	−63	−64
Receivable/payable (−) for interim maintenance of value adjustments	−565	−708	−348	−309	−453	−1,018
Balance	544	388	196	9,098	8,943	9,487
Loans to International Monetary Fund	.....	.....	.....	(**)	(**)	(**)
Other cash and monetary assets	1,860	16,804	4,549	5,189	[3]20,133	21,993
Total cash and monetary assets	26,959	25,008	−4,398	56,475	54,524	81,483
Net activity, guaranteed loan financing	40	103	.....	.....	63	103
Net activity, direct loan financing	121	211	.....	.....	91	211
Miscellaneous asset accounts	−3,483	−21,835	−422	17,765	[3]−586	−4,070
Total asset accounts	**23,636**	**3,487**	**−4,820**	**74,240**	**54,092**	**77,728**
Excess of liabilities (+) or assets (−)	**+2,622**	**+83,069**	**+86,105**	**+2,673,446**	**+2,753,893**	**+2,756,515**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	21	86	126	.....	64	86
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**+2,644**	**+83,155**	**+86,231**	**+2,673,446**	**+2,753,957**	**+2,756,601**

[1] Includes an adjustment of −$808 million for the Department of Health and Human Services, except Social Security, to record a reimbursement previously recorded as an outlay.

[2] Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

[3] Prior month adjustments.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,754,822	2,673,445	2,408,750
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by Federal Agencies to the prior budget results	−928	1	103
Prior year revision for accrued interest	.....	.....	833
Excess of liabilities beginning of period (current basis)	2,753,893	2,673,446	2,409,685
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	2,644	83,155	86,231
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	2,644	83,155	86,231
Total—on-budget (Table 2)	15,435	96,818	96,115
Total—off-budget (Table 2)	−12,792	−13,664	−9,884
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−21	−86	−126
Profit on sale of gold	.....	(**)	.....
Net receipts from cancelled checks	.....	.....	.....
Net gain/loss for IMF loan valuation adjustment	.....	.....	.....
Total—transactions not applied to current year's surplus or deficit	−21	−86	−126
Excess of liabilities close of period	**2,756,515**	**2,756,515**	**2,495,790**

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, December 1991 and Other Periods

[$ millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	−1	−1	−479	95	95	94
FSLIC Resolution Fund	[1]−273	−277	−482	6,124	6,119	5,846
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	32	61	36	336	365	397
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	−1	−1	14	149	149	148
Department of Defense:						
Homeowners assistance mortgages	.....	.....	(**)	3	3	3
Independent agencies:						
National Archives and Records Administration	.....	.....	.....	302	302	302
Postal Service	.....	.....	.....	220	220	220
Tennessee Valley Authority	159	1,173	.....	10,503	11,516	11,676
Total agency securities	**−84**	955	−911	**17,751**	18,789	18,705

[1]Includes $159 million for notes issued in lieu of cash payments.
.....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1991 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund			−481			
Housing and Other Credit Guarantee Program, AID			15	130	130	130
Department of Agriculture:						
Commodity Credit Corporation	172	−3,970	−353	21,794	17,652	17,824
Farmers Home Administration:						
Agriculture Credit Insurance Fund	20	−7,000	−5,290	11,990	4,970	4,990
Rural Housing Insurance Fund	102	−2,723	−2,510	3,811	986	1,088
Rural Development Insurance Fund	1	−517	−1,405	2,036	1,518	1,519
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund			180	7,865	7,865	7,865
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fund, NOAA				6	6	6
Department of Education:						
College Housing and Academic Facilities Fund				137	137	137
College Housing Loans				594	594	594
Department of Energy:						
Bonneville Power Administration				1,672	1,672	1,672
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration		−7,323	451	7,323		
Housing for the Elderly and Handicapped		284	187	7,458	7,742	7,742
Public and Indian Housing:						
Low-rent public housing			50			
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of State:						
Repatriation Loans		(**)			(**)	(**)
Department of Transportation:						
Federal Railroad Administration:						
Settlements of Railroad Litigation			−3	−39	−39	−39
Regional Rail Reorganization Program			(**)	39	39	39
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	−1	−1	(**)	1	1	(**)
Department of the Treasury:						
Federal Financing Bank Revolving Fund	−9,261	−8,658	5,765	179,234	179,837	170,576
Department of Veterans Affairs:						
Loan Guaranty Revolving Fund	82	199			116	199
Guaranty and Indemnity Fund	1	3			1	3
Direct Loan Revolving Fund		(**)		1,730	1,730	1,730
Vocational Rehabilitation Revolving Fund	(**)	(**)			(**)	(**)
Small Business Administration:						
Business Loan and Revolving Fund		(**)			(**)	(**)
Federal Emergency Management Agency:						
National Insurance Development Fund			1	152	152	152
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund				66	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	243	700	682	2,532	2,988	3,231
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	**−8,641**	**−29,006**	**−2,711**	**251,996**	**231,630**	**222,989**

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1991 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−35	−58	−4,512	4,600	4,577	4,541
Department of Agriculture:						
Rural Electrification Administration	−66	−35	−153	23,261	23,292	23,226
Farmers Home Administration:						
Agriculture Credit Insurance Fund	.....	−130	.....	18,368	18,238	18,238
Rural Housing Insurance Fund	.....	−2,030	275	28,651	26,621	26,621
Rural Development Insurance Fund	.....	.....	.....	3,675	3,675	3,675
Department of the Navy	.....	.....	.....	1,624	1,624	1,624
Department of Education:						
Student Loan Marketing Association	.....	−30	−30	4,850	4,820	4,820
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	.....	.....	.....	142	142	142
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses	.....	−50	−47	1,903	1,853	1,853
Community Development Grants	−2	−5	−11	205	202	199
Department of Interior:						
Territorial and International Affairs	.....	.....	.....	53	53	53
Department of Transportation:						
Federal Railroad Administration	(**)	−1	(**)	21	21	21
General Services Administration:						
Federal Buildings Fund	−2	3	98	628	633	631
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications	.....	−33	−1,063	33	.....	.....
Small Business Administration:						
Business Loan and Investment Fund	−24	−45	−70	940	919	895
Independent Agencies:						
Export-Import Bank of the United States	−1,458	−1,458	30	11,261	11,261	9,803
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	.....	2,324	.....	8,296	10,620	10,620
National Credit Union Administration	−40	−105	25	114	49	8
Pennsylvania Avenue Development Corporation	5	10	12	33	38	43
Postal Service	.....	.....	.....	8,201	8,201	8,201
Resolution Trust Corporation	−7,000	−5,856	11,518	62,882	64,026	57,026
Tennessee Valley Authority	−639	−1,158	−308	14,322	13,803	13,164
Washington Metropolitan Transit Authority	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	**−9,261**	**−8,658**	**5,764**	**194,239**	**194,842**	**185,581**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No transactions.
(**) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1991 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	5	−1	(**)	7	1	6
Department of Commerce	(**)	(**)	.....	9	9	8
Department of Defense	1,290	3,774	3,340	7,607	10,092	11,382
Department of Energy	−19	133	123	3,024	3,176	3,157
Department of Health and Human Services						
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	1	102	272	6,647	6,749	6,750
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	.....	.....	(**)	3	3	3
Agency securities	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	−49	116	100	2,328	2,493	2,444
Agency securities	.....	.....	−1	74	74	74
Other	(**)	−1	(**)	217	217	217
Department of the Interior:						
Public debt securities	−26	1,265	−50	1,187	2,479	2,452
Department of Labor	151	1,559	−58	10,367	11,775	11,926
Department of Transportation	16	36	46	771	791	807
Department of the Treasury	447	1,059	−913	2,507	3,119	3,566
Department of Veterans Affairs:						
Veterans reopened insurance fund	28	16	23	695	682	711
Canteen Service Revolving Fund	2	2	.....	49	49	51
Guaranty and Indemnity Fund	.....	−44	49	385	341	341
Independent agencies:						
Export-Import Bank of the United States	−99	23	414	90	212	113
Federal Emergency Management Agency:						
National insurance development fund	−24	72	.....	383	479	455
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	214	−1,337	−2,183	6,108	4,556	4,771
FSLIC Resolution Fund:						
Public debt securities	−57	−433	−692	939	564	506
Savings Association Insurance Fund	3	8	−3	48	53	56
Postal Service	496	2,089	665	3,339	4,933	5,428
National Credit Union Administration	−65	−184	2	2,160	2,041	1,976
Tennessee Valley Authority	−623	−581	−339	3,570	3,613	2,990
Other	15	4	260	751	740	755
Other	−27	−47	252	2,386	2,366	2,340
Total public debt securities	1,679	7,633	1,309	55,576	61,531	63,210
Total agency securities	.....	.....	−1	139	139	139
Total Federal funds	1,679	7,633	1,307	55,715	61,670	63,349
Trust funds:						
Legislative Branch:						
United States Tax Court	.....	(*)	(*)	4	4	4
Library of Congress	(**)	4	1	1	5	5
Other	(**)	(**)	(**)	26	26	26
The Judiciary:						
Judicial survivors annuity fund	.....	9	−3	174	183	183
Department of Agriculture	(**)	1	(**)	5	5	6
Department of Commerce	(**)	(**)	(**)	.....	(**)	(**)
Department of Defense—Military	4	3	(**)	8	8	12
Department of Defense—Civil:						
Military Retirement Fund	−657	12,993	12,029	76,056	89,706	89,049
Other	5	289	22	995	1,280	1,284

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1991 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	11,619	12,493	7,922	255,557	256,431	268,050
Federal disability insurance trust fund	351	−132	−615	13,105	12,623	12,973
Federal hospital insurance trust fund:						
Public debt securities	5,465	5,797	2,067	109,327	109,658	115,124
Federal supplementary medical insurance trust fund	2,395	1,715	1,396	16,241	15,561	17,956
Other	10	37	22	501	528	537
Department of the Interior:						
Public debt securities	−4	48	62	241	293	288
Department of Labor:						
Unemployment trust fund	−956	−1,588	312	47,569	46,937	45,981
Other	−8	−21	−24	52	40	31
Department of State:						
Foreign service retirement and disability fund	230	301	277	5,421	5,492	5,722
Other	...	(**)	...	...	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	755	946	1,213	15,194	15,385	16,139
Highway trust fund	869	709	−56	19,389	19,230	20,098
Other	12	46	62	1,231	1,264	1,277
Department of the Treasury	−23	−45	−71	128	106	83
Department of Veterans Affairs:						
Government life insurance fund	−1	−5	−4	148	144	143
National service life insurance:						
Public debt securities	439	318	312	11,150	11,028	11,468
Veterans special life insurance fund	54	47	48	1,357	1,350	1,404
General Post Fund National Homes	...	(**)	1	31	32	32
Environmental Protection Agency	168	181	40	3,899	3,912	4,080
National Aeronautics and Space Administration	(**)	(**)	(**)	16	15	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	9,901	6,932	5,533	258,549	255,580	265,481
Employees health benefits fund	−22	−65	342	5,570	5,526	5,504
Employees life insurance fund	10	312	252	11,463	11,765	11,775
Retired employees health benefits fund	...	(**)	...	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation	...	...	...	...	...	...
Federal Emergency Management Agency	...	1	...	...	1	1
Harry S. Truman Memorial Scholarship Trust Fund	−5	−5	1	51	52	46
Japan-United States Friendship Commission	3	(**)	1	17	14	17
Railroad Retirement Board	−33	130	59	10,434	10,596	10,564
Other	2	3	3	88	89	91
Total public debt securities	30,582	41,457	31,203	863,997	874,872	905,454
Total trust funds	**30,582**	**41,457**	**31,203**	**863,997**	**874,872**	**905,454**
Grand total	**32,261**	**49,090**	**32,511**	**919,713**	936,542	968,803

... No transactions.
(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	39,332	31,987	41,722										113,041	114,377
Corporation income taxes	1,171	1,516	21,719										24,406	25,432
Social insurance taxes and contributions:														
Employment taxes and contributions	27,022	28,835	30,418										86,274	81,271
Unemployment insurance	971	2,293	228										3,492	3,397
Other retirement contributions	443	374	350										1,167	1,134
Excise taxes	3,640	4,200	3,912										11,752	8,909
Estate and gift taxes	923	984	757										2,663	2,651
Customs duties	1,607	1,412	1,405										4,424	4,163
Miscellaneous receipts	2,962	1,593	3,151										7,705	8,060
Total—budget receipts this year	78,068	73,194	103,662										**254,924**	.....
(On-budget)	57,216	50,898	80,172										**188,286**	.....
(Off-budget)	20,852	22,296	23,490										66,638	.....
Total—budget receipts prior year	*76,986*	*70,507*	*101,900*										.....	*249,393*
(On-budget)	*57,025*	*45,530*	*82,059*										.....	*184,615*
(Off-budget)	*19,960*	*24,977*	*19,841*										.....	*64,778*
Outlays														
Legislative Branch	244	212	158										614	573
The Judiciary	131	155	161										446	404
Executive Office of the President	15	18	18										51	45
Funds Appropriated to the President:														
International security assistance	452	1,306	480										2,238	5,519
International development assistance	607	220	387										1,214	779
Other	191	220	78										489	−1,226
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,047	2,060	2,558										5,665	5,747
Other	5,329	3,866	3,203										12,398	10,899
Department of Commerce	265	205	205										675	843
Department of Defense:														
Military:														
Department of the Army	7,437	7,879	6,199										21,515	22,892
Department of the Navy	7,987	8,755	8,566										25,307	25,924
Department of the Air Force	7,043	7,405	7,708										22,155	24,963
Defense agencies:														
Defense Cooperation Account	−1,237	−1,242	−1,290										−3,769	−4,309
Other	1,536	1,984	1,912										5,431	4,551
Total Military	22,765	24,780	23,094										70,640	74,022
Civil	2,405	2,300	2,262										6,967	6,485
Department of Education	2,413	2,213	2,642										7,269	6,702
Department of Energy	1,692	1,352	1,393										4,438	3,613
Department of Health and Human Services, except Social Security:														
Public Health Service	1,519	1,247	1,409										4,175	3,546
Health Care Financing Administration:														
Grants to States for Medicaid	5,283	5,681	5,512										16,475	11,586
Federal hospital ins. trust fund	6,509	6,011	6,407										18,926	17,098
Federal supp. med. ins. trust fund	4,295	4,283	4,381										12,958	11,209
Other	3,237	3,181	4,988										11,405	8,588
Social Security Administration	3,130	2,737	1,861										7,728	6,554
Family Support Administration	1,432	1,305	1,463										4,199	4,151
Human Development Service	569	695	714										1,977	1,767
Other	−4,238	−4,227	−6,006										−14,471	−15,397
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	20,265	20,537	20,433										61,235	59,446
Federal disability ins. trust fund	2,386	2,405	2,441										7,232	7,260
Other	−1,675	−7	−26										−1,708	−1,578

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,212	1,805	2,103										6,120	6,036
Department of the Interior	654	613	534										1,801	1,624
Department of Justice	1,258	786	737										2,781	2,275
Department of Labor:														
Unemployment trust fund	2,138	1,968	3,098										7,203	5,330
Other	92	−10	470										551	1,329
Department of State	633	330	398										1,361	1,385
Department of Transportation:														
Highway trust fund	1,408	1,311	1,149										3,867	4,026
Other	1,482	1,396	1,481										4,359	3,864
Department of the Treasury:														
Interest on the public debt	18,596	22,566	50,037										91,199	86,748
Other	−1,127	−937	−108										−2,173	−5,283
Department of Veterans Affairs:														
Compensation and pensions	1,325	2,566	1,377										5,267	5,191
National service life	68	58	54										181	194
United States government life	3	2	1										6	7
Other	1,652	1,412	1,182										4,247	3,939
Environmental Protection Agency	564	498	579										1,641	1,396
General Services Administration	154	354	−226										282	143
National Aeronautics and Space Administration	1,251	1,194	1,308										3,752	3,902
Office of Personnel Management	2,972	2,709	2,999										8,680	8,092
Small Business Administration	163	23	23										209	238
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund	1,214	3,042	−443										3,813	1,678
Savings Association Fund	−4	−1	−3										−8	3
FSLIC Resolution Fund	156	540	−9										687	1,329
Postal Service:														
Public Enterprise Funds (Off Budget)	−533	−151	−647										−1,331	493
Payment to the Postal Service Fund	158	.....	.....										158	156
Resolution Trust Corporation	−2,121	−1,413	−5,917										−9,452	11,166
Tennessee Valley Authority	53	344	−131										266	−82
Other independent agencies	2,229	1,118	1,462										4,810	4,221
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,771	−2,536	−2,700										−8,007	−7,834
Interest received by trust funds	−135	−4,559	−32,318										−37,013	−33,486
Rents and royalties on Outer Continental Shelf lands	−185	−30	−448										−664	−1,054
Other	220	−21	50										249	−33
Totals this year:														
Total outlays	**114,042**	**117,731**	**106,306**										**338,079**	.....
(On-budget)	**94,060**	**95,437**	**95,607**										**285,104**	.....
(Off-budget)	**19,982**	**22,294**	**10,699**										**52,974**	.....
Total—surplus (+) or deficit (−)	**−35,974**	**−44,537**	**−2,644**										**−83,155**	.....
(On-budget)	**−36,843**	**−44,540**	**−15,435**										**−96,818**	.....
(Off-budget)	**+869**	**+3**	**+12,792**										**+13,664**	.....
Total—borrowing from the public	**40,657**	**25,641**	**22,825**										**89,123**	**87,047**
Totals—outlays prior year	*108,270*	*118,142*	*109,212*										.....	*335,624*
(On-budget)	*89,358*	*96,693*	*94,679*										.....	*280,730*
(Off-budget)	*18,913*	*21,449*	*14,533*										.....	*54,894*
Total—surplus (+) or deficit (−) prior year	*−31,285*	*−47,635*	*−7,311*										.....	*−86,231*
(On-budget)	*−32,332*	*−51,163*	*−12,620*										.....	*−96,115*
(Off-budget)	*+1,048*	*+3,528*	*+5,309*										.....	*+9,884*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of December 31, 1991

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	1,027	320	707	1,858	925	934	15,194	15,385	16,139
Black lung disability	54	51	2	157	156	1	.....	.....	.....
Federal disability insurance	2,802	2,441	361	7,132	7,232	−99	13,105	12,623	12,973
Federal employees life and health	.....	15	−15	.....	−179	179	17,033	17,293	17,281
Federal employees retirement	12,938	2,704	10,234	15,370	8,141	7,229	264,147	261,259	271,389
Federal hospital insurance	11,706	6,407	5,299	24,201	18,926	5,275	109,327	109,658	115,124
Federal old-age and survivors insurance	32,217	20,433	11,783	73,667	61,235	12,432	255,557	256,431	268,050
Federal supplementary medical insurance	6,743	4,381	2,362	15,221	12,958	2,263	16,241	15,561	17,956
Highways	2,226	1,286	940	4,997	4,185	812	19,389	19,230	20,098
Military advances	853	1,232	−379	2,326	3,180	−854	.....	.....	.....
Railroad retirement	320	610	−290	1,210	1,826	−616	10,434	10,596	10,564
Military retirement	1,294	1,982	−688	19,368	5,937	13,431	76,056	89,706	89,049
Unemployment	2,201	3,098	−897	5,568	7,203	−1,635	47,569	46,937	45,981
Veterans life insurance	576	32	544	646	237	409	12,655	12,522	13,015
All other trust	658	243	416	1,353	1,024	329	7,290	7,671	7,833
Total trust fund receipts and outlays and investments held from Table 6-D	75,615	45,235	30,381	173,076	132,986	40,090	863,997	874,872	905,454
Less interfund transactions	40,407	40,407	.....	69,961	69,961	.....			
Trust fund receipts and outlays on the basis of tables 4 & 5	35,208	4,827	30,381	103,115	63,025	40,090			
Total federal fund receipts and outlays	70,508	103,532	−33,024	157,748	280,992	−123,244			
Less interfund transactions	15	15	.....	51	51	.....			
Federal fund receipts & outlays on the basis of tables 4 & 5	70,493	103,517	−33,024	157,697	280,941	−123,244			
Less offsetting proprietary receipts	2,039	2,039	.....	5,887	5,887	.....			
Net budget receipts & outlays	103,662	106,306	−2,644	254,924	338,079	−83,155			

.....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	41,722	113,041	114,377
Corporation income taxes	21,719	24,406	25,432
Social insurance taxes and contributions:			
Employment taxes and contributions	30,418	86,274	81,271
Unemployment insurance	228	3,492	3,397
Other retirement contributions	350	1,167	1,134
Excise taxes	3,912	11,752	8,909
Estate and gift taxes	757	2,663	2,651
Customs	1,405	4,424	4,163
Miscellaneous	3,151	7,705	8,060
Total	**103,662**	**254,924**	**249,393**
NET OUTLAYS			
National defense	24,138	73,724	76,619
International affairs	1,252	4,931	5,854
General science, space, and technology	1,501	4,355	4,333
Energy	160	1,467	964
Natural resources and environment	1,580	6,585	5,729
Agriculture	2,409	6,316	6,192
Commerce and housing credit	−6,650	−4,523	16,971
Transportation	2,731	8,504	8,194
Community and regional development	546	2,011	2,109
Education, training, employment and social services	3,937	11,501	10,642
Health	7,329	21,806	15,932
Medicare	9,802	29,053	24,259
Income security	16,191	44,857	40,483
Social security	22,874	68,467	63,354
Veterans benefits and services	2,637	9,783	9,378
Administration of justice	1,142	3,394	2,884
General government	1,313	4,672	4,027
Interest	16,564	49,846	46,588
Undistributed offsetting receipts	−3,148	−8,671	−8,888
Total	**106,306**	**338,079**	**335,624**

Note Details may not add to totals due to rounding

GPO 868-311

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting. Budgetary outlays of subsidy and administrative expenses are recorded in the program account. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities and activity of the financing and liquidating accounts subject to credit reform are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

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